Attorney's Docket No.: Client's Ref. No. F 04-037-PCT/US

COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled WATER-ABSORBENT RESIN COMPOSITION AND METHOD FOR PRODUCING THEREOF, the specification of which:

٠		is attached				_		
	[]	was filed or	l	as Applica	tion Serial No.		and v	vas amended
	[X]	was describ 2004 and as	ed and claimed amended und	d in PCT Intern ler PCT Article	ational Application No 19 on	o. <u>PCT/JP2004/(</u> 	010896 file	d on <u>July 23.</u>
the clair	I hero ns, as	eby state that amended by	I have reviewe any amendme	ed and understa int referred to a	nd the contents of the a	above-identified	specification	on, including
Title 37	I ack , Code	nowledge the of Federal l	duty to discle Regulations, §	ose all informat 1.56.	tion I know to be mate	rial to patentabi	lity in accor	dance with
applicat	I here	eby claim the listed below	benefit under :	Title 35, Unite	ed States Code, §119(e	e)(1) of any Unit	ted States p	rovisional
_		U.S. Serial	No.	Fil	ing Date	Sta	atus .	
below a	na, ins	orar as the s	ubject matter (of each of the c	ed States Code, §120 o laims of this application	on is not disclose	ed in the nri	or I Inited
states ap the duty Regulati	pplicate to distions, §	ion in the macclose all info close all info 1.56(a) which iling date of	ubject matter of anner provided ormation I know h became avaithis application	of each of the c id by the first pa w to be material ilable between to n:	laims of this application ragraph of Title 35, Uinglished to patentability as de the properties of the	on is not disclose nited States Cod fined in Title 37 rior application a	ed in the pri le, §112, I a 7, Code of F and the nation	or United cknowledge
states ap the duty Regulati	pplicate to distions, §	ionar as the si tion in the ma close all info 1.56(a) whic	ubject matter of anner provided ormation I know h became avaithis application	of each of the c id by the first pa w to be material ilable between to n:	laims of this applicatio ragraph of Title 35, Ui I to patentability as de	on is not disclose nited States Cod cfined in Title 37	ed in the pri le, §112, I a 7, Code of F and the nation	or United cknowledge
for pater for pater he United nventor States of priority in	I herent or in ed Star's cert	close all info 1.56(a) whice iling date of U.S. Serial by claim foreventor's cert tes of Americation or any ica filed by rened:	eign priority be ificate or of an calisted below	of each of the call by the first party to be material is is between the call between the call by PCT international applications and have also is is is in the call by pct in the call by pct international applications and the call by th	laims of this application ragraph of Title 35, Uinglished to patentability as de the properties of the	on is not disclose nited States Cod fined in Title 37 rior application a Sta Code, §119 of an signating at least foreign applications	ed in the pri le, §112, I a 7, Code of F and the nation tus y foreign ap t one countr on for pater	or United cknowledge dederal conal or PCT consideration(s) yother than at or
for pater he Unit on ventor of tates of correct or correct or correct of tates of correct or correc	I here to dis ons, § onal fi I here to or in ed Star 's cert f Amer is clair	close all info 1.56(a) whice iling date of U.S. Serial by claim foreventor's cert tes of Americation or any ica filed by rened:	eign priority be ificate or of an earlisted below PCT internation on the same	of each of the call by the first party to be material is to be matter to be subject matter to be material in the matter to be material in the	laims of this application ragraph of Title 35, United States Clinal application(s) decidentified below any fon(s) designating at least having a filing date before the property of the property of the states	on is not disclose nited States Code fined in Title 37 rior application a Sta Code, §119 of an signating at least foreign applications to one country of the fore that of the	ed in the prile, §112, I at 7, Code of Fand the national stus y foreign apt one countron for pater other than the applications Priority	or United cknowledge dederal conal or PCT opplication(s) by other than at or the United (s) of which claimed
for pater he Unit nventor States of C	I herent or in ed Star's cert	close all info 1.56(a) whice iling date of U.S. Serial by claim foreventor's cert tes of Americation or any ica filed by rened:	eign priority be ificate or of an calisted below	enefits under Tity PCT international application application subject matter tion No.	laims of this application ragraph of Title 35, United States Clinal application(s) decidentified below any fon(s) designating at least having a filing date belowing a filing date belowing a filing date belowing a filing date belowing a filing date below any fon(s) designating at least having a filing date belowing a filing date belowing a filing date belowing a filing date below any filing date belowing a filing date below any filing da	on is not disclose nited States Code fined in Title 37 rior application a Sta Code, §119 of an signating at least foreign applications to one country of the fore that of the	ed in the pri le, §112, I a 7, Code of F and the nation tus y foreign ap t one countr on for pater other than the	or United cknowledge dederal conal or PCT consideration(s) by other than at or the United (s) of which

I hereby appoint the following attorneys and/or agents to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

Attorney's Docket No.: Client's Ref. No. F 04-037-PCT/US

Combined Declaration and Power of Attorney Page 2 of 2 Pages

Y. Rocky Tsao, Reg. No. 34,053 Jianming Hao, Reg. No. 54,694 David L. Feigenbaum, Reg. No. 30,378

Frank R. Occhiuti, Reg. No. 35,306 John F. Hayden, Reg. No. 37,640 John T. Kendall, Reg. No. 50,680

Direct all telephone calls to Y. ROCKY TSAO at telephone number (617) 542-5070.

Direct all correspondence to the following:

26161 PTO Customer Number

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patents issued thereon.

Full Name of Inventor:	Hiroko UEDA
Inventor's Signature: Residence Address: Citizenship: Post Office Address:	Hivoko Veda Date: December 6, 2006 Himeji-shi, Hyogo, Japan Japan 31-19, Hiramatsu, Otsu-ku, Himeji-shi, Hyogo 671-1145 Japan
Full Name of Inventor:	Katsuyuki WADA
Inventor's Signature: Residence Address: Citizenship: Post Office Address:	Himeji-shi, Hyogo, Japan Japan 4-10-5, Taderahigashi, Himeji-shi, Hyogo 670-0081 Japan
Full Name of Inventor:	Yasuhisa NAKASHIMA
Inventor's Signature: Residence Address: Citizenship: Post Office Address:	Jacultan Jakashima Date: forember h 2005 Elimeji-shi, Hyogo, Japan Japan E-203, Hamadashataku, 931-11, Hamada, Aboshi-ku, Himeji-shi, Hyogo 671-1242 Japan
f04037pctus_declaration.doc	